

No. 15243

United States
Court of Appeals
for the Ninth Circuit

ROBERT C. KIRKWOOD, Controller of the State
of California,

Appellant,

vs.

LEE ARENAS, RICHARD BROWN ARENAS
and UNITED STATES OF AMERICA,

Appellees.

Transcript of Record

Appeals from the United States District Court for the
Southern District of California,
Central Division.

FILED

NOV 14 1956

No. 15243

United States
Court of Appeals
for the Ninth Circuit

ROBERT C. KIRKWOOD, Controller of the State
of California,

Appellant,

vs.

LEE ARENAS, RICHARD BROWN ARENAS
and UNITED STATES OF AMERICA,

Appellees.

Transcript of Record

Appeals from the United States District Court for the
Southern District of California,
Central Division.

INDEX	PAGE
Notice of Pendency of Other Action, Cause No. 6221	70
Order to Show Cause, Cause No. 1321.....	3
Order to Show Cause, Cause No. 6221.....	5
Petition for Allocation of Funds on Deposit in the Registry of the Court, etc., Cause No. 1321	7
Petition for Allocation of Funds on Deposit in the Registry of the Court, etc., Cause No. 6221	27
Reply to Petition for Determination of Taxes, etc., Cause No. 1321	45
Reply to Petition for Determination of Taxes, etc., Cause No. 6221	52
Statement of Points on Appeal, Cause No. 1321	95
Statement of Points on Appeal, Cause No. 6221	96

NAMES AND ADDRESSES OF ATTORNEYS

For Appellant Robert C. Kirkwood, Controller of
the State of California:

WALTER H. MILLER,

Chief Assistant Inheritance Tax Attorney,

VINCENT J. McMAHON,

Assistant Inheritance Tax Attorney,

520 Rowan Building,

Los Angeles 13, California.

For Appellee Lee Arenas:

IRL DAVIS BRETT,

458 South Spring Street,

Los Angeles 13, California

For Appellee United States of America:

LAUGHLIN E. WATERS,

U. S. Attorney,

RICHARD A. LAVINE,

Asst. U. S. Attorney, Lands Division,

821 Federal Building,

Los Angeles 12, California.

INDEX

[Clerk's Note: When deemed likely to be of an important nature, errors or doubtful matters appearing in the original certified record are printed literally in italic; and, likewise, cancelled matter appearing in the original certified record is printed and cancelled herein accordingly. When possible, an omission from the text is indicated by printing in italic the two words between which the omission seems to occur.]

	PAGE
Amended Answer, Stipulation Thereon, and Order Thereon, Cause No. 1321.....	58
Amended Answer, Stipulation Thereon, and Order Thereon, Cause No. 6221.....	64
Answer, Cause No. 1321.....	39
Answer, Cause No. 6221.....	42
Attorneys, Names and Addresses of.....	1
Certificate by Clerk.....	98
Findings of Fact, Conclusions of Law and Order Determining That Trust Funds on De- posit in the Registry of the Court Are Im- mune From California State Income Tax and Inheritance Tax, Causes Nos. 1321 and 6221	83
Memorandum of Decision, Causes Nos. 1321 and 6221	72
Notice of Appeal, Cause No. 1321.....	93
Notice of Appeal, Cause No. 6221.....	94
Notice of Entry of Judgment, Causes Nos. 1321 and 6221	92
Notice of Pendency of Other Action, Cause No. 1321	68

